

ASSESSOR'S OFFICE

I. DEPARTMENT MISSION OR MANDATE OR GOAL

The purpose of the Assessor's Office is to produce a timely roll of all property subject to local assessment; administer legally permissible exemptions; develop and maintain a set of current maps delineating property ownerships; defend assessments as required before an appellate body, and; provide information and services to the public as needed. The Assessor's Office is mandated to render all functions that are currently being performed.

II. MAJOR PROGRAM DESCRIPTIONS

A. APPRAISAL

Ensure that all secured real and personal property within the County has been accurately valued and entered on the regular and supplemental assessment rolls.

BUDGET: \$6,017,955

FTE: 55

B. BUSINESS

Ensure that all business personal property within the County has been accurately reported and valued and values have been entered on the regular and supplemental assessment rolls.

BUDGET: \$1,439,076

FTE: 15

C. SUPPORT SERVICES

Enroll all valid exemptions on the regular and supplemental local assessment rolls; provide data entry and information systems support to the department; provide drafting services; review policies and procedures, and make changes where necessary; implement new laws, and; provide public service to agencies, private organizations and to the general public.

BUDGET: \$4,709,704

FTE: 60

D. ADMINISTRATIVE SERVICES

Establish and administer policies relative to department operations and provide administrative guidelines for carrying out these policies.

BUDGET: \$915,776

FTE: 7

E. DEPARTMENT DATA

BUDGET: \$13,082,511

FTE: 137

LOCAL 2002 ASSESSMENT ROLL: 100 Billion

CLASS	ALLOCATED POSITIONS
Assessor	1
Assistant Assessor	2
Appraiser Staff	54
Auditor-Appraiser Staff	12
Drafting Staff	4
Real Property Technician Staff	11
Clerical Support Staff	49
Network Analyst/Administrator	2
Administrative Aide/Analyst	2

EMPLOYEE PROFILE

	Male	Female	Total	Percent
Caucasian	39	53	92	72%
Hispanic/Latino	1	5		5%
African American		6	10	8%
Pacific Is/Asian	8	9	17	13%
Native American		3	3	2%
Total	52	76	128	100%
Percent	41%	59%		

NOTE: 9 vacant positions (as of March 2003)

III. DEPARTMENT ACCOMPLISHMENTS

A. APPRAISAL DIVISION

1. Completed the development and testing of various components of the Assessment Evaluation Services (AES) automated appraisal system. All appraisers have been trained on the new application and are well acquainted with the system and its capabilities. The functionality of the system includes the ability to identify property characteristics of all residential properties in the County on-line, and provides automated value estimates. The system also contains databases for permits and property transfers, and a tracking log for all public inquiries to the Assessor's Office. Through the use of this new technology, appraisal staff is able to more efficiently value property, reduce errors and improve the degree of accuracy in the yearly tax assessment roll. Lastly, this system has greatly improved the Assessor's Office ability to assess all property in the County in a timely manner.
2. Negotiated agreements with major oil companies to settle outstanding assessment appeals involving \$1.773 billion in disputed value. As a result of these efforts, all outstanding appeals were withdrawn, avoiding possible tax refunds of approximately \$20 million dollars.
3. In conjunction with consultants and staff from other county assessor's offices, further refined and expanded valuation methodologies applied to refineries. These coordinated efforts strengthen our ability to defend values and enroll more precise values on the assessment roll. If enrolled assessment values are not fully supportable, millions of dollars in tax revenues could be at risk through the assessment roll year 2003.
4. Achieved 196% of the Property Tax Administration (PTA) Loan Program performance goal of processing 800 new construction assessments. We completed 1,571 reassessments, which added \$12,957,626 in valuations to the 2002 assessment roll.
5. Achieved 105% of the PTA Loan Program performance goal of conducting 1,000 property re-inventories. We completed a total of 1,051 property re-inventories which updates our sales and property records and improves our characteristics file used in evaluating comparable sales.

6. Implemented a new module of the AES automated appraisal system. This module makes possible the creation of a countywide database of residential and commercial/industrial property pictures in a digital format. Twenty digital cameras were purchased to implement this system. To date, the Assessor's Office has taken over 3,000 pictures, which are now viewable, on-line and are stored electronically in a computer database. Prior to this system, appraisal staff used Polaroid cameras to take pictures of properties. The Polaroid pictures were then attached to the paper property record files. Through the use of digital cameras, the quality of pictures has improved significantly and the department has saved over \$10,000 by eliminating the need to purchase Polaroid film. The digital photographs have also been beneficial when making appeal presentations before the Assessment Appeals Board.
7. Created new computer applications to further enhance the assessment process for commercial and industrial properties. A computer-generated mailing and tracking system is now used to generate forms, which are sent to commercial and industrial property owners to obtain information required to value new construction, ownership changes or to review assessment values for commercial and industrial properties.

B. BUSINESS DIVISION

1. Completed a total of 82 non-mandatory audits of businesses, which resulted in adding \$18,963,855 in valuations to the 2002 assessment roll. Auditor-Appraisers conduct non-mandatory audits for those businesses with personal property valued below the mandatory audit threshold of \$400,000. Assessed values are initially determined from business property statements filed with the Assessor by businesses within the County. Auditor-Appraisers conduct these non-mandatory audits when they discover irregularities in the reporting of assets on these business property statements.
2. Developed various ACCESS programs to create forms, reports and mailing labels using text format files. These automated programs have assisted support staff in more quickly and efficiently processing various job tasks.
3. Hosted a two-day Business Chiefs' Conference on behalf of the California Assessors' Association. Business Chiefs from various counties throughout the state attended the conference and discussed issues pertinent to their functional mandates in an effort to improve efficiencies and recommend policy changes to enhance assessment practices and procedures.

4. Assisted the County Counsel's Office and the County Administrator's Office in protecting County revenues derived from the assessment of power generation facilities.
5. Coordinated efforts with Madera County in setting up a "video conference" training class. This type of training resulted in a savings in travel expenses and provided for several hundred participants to view the training where in the past the courses were limited by classroom size.

C. SUPPORT SERVICES

1. Successfully completed the GIS/Parcel Base Mapping Reconciliation Project, which involved a review and reconciliation of over 20,000 property boundary feature mismatches between the Land Information System (LIS) and the GIS base map. Through the use of new geo-referenced software applications and a redesign of our business process workflows, the Assessor's Office is now able to more efficiently update and maintain property boundary feature data in a GIS environment in a single parcel database.
2. Under the guidance of the Project Coordinator, successfully completed Phase I of the CAD/GIS Parcel Base Mapping Implementation Project. Major project accomplishments included:
 - Purchasing a property boundary feature maintenance system and related hardware.
 - Establishing a core implementation team consisting of staff from the Assessor's Office and the Public Works Department.
 - Training staff on the use of the new property boundary feature maintenance system.
 - Redesigning business process workflows for maintaining land parcel information within a GIS environment.
3. Configured and installed a LAN server to support the property boundary feature maintenance system.
4. Upgraded 30 personal computers for support staff to use in accessing various automated computer applications, email and the Intranet/Internet.
5. Converted the Assessment Appeals database from R-Base to Microsoft ACCESS. The ACCESS program is more effective because it has the capability of tracking and updating information on-line to further enhance the scheduling and expediting of assessment appeal cases.

D. ADMINISTRATION

1. Successfully negotiated a contract with the State Department of Finance to receive \$2,022,000 in grant funding for FY 2002-03 to reduce backlogs, enhance automation, defend assessment appeals, restore staffing and provide staff development training. By meeting the performance goals of the contract, the Assessor's Office increased values on the assessment roll and generated millions of dollars in property tax revenue.
2. Developed a formal departmental tracking program for Workers' Compensation and American with Disabilities cases, and trained managers and supervisors on the new procedures. This program conforms to guidelines and procedures outlined in the County's Limited Duty and Alternative Work Programs. Through the adoption of this tracking program, the Assessor's Office has been successful in encouraging employees to return to work on a limited-duty basis as they recover from an injury or illness. The goal of the program is to successfully transition employees to return to their full-duty assignment as quickly as possible and minimize the cost of workers' compensation claims.
3. Exceeded the Small Business Enterprise (SBE) Program 50% goal established by the Board of Supervisors by awarding 71% of the dollar amount of our qualified purchases and 100% of the dollar amount of our professional services contracts to Small Business Enterprises. Participation in this SBE Program has contributed to the success of the County's objective to provide small businesses with a fair share of the County's business. Through our outreach efforts, we certified seven (7) small businesses which are now included in the County's SBE Directory on the Internet. We also awarded 100% of qualified transactions under the County's Outreach Program to small business enterprises.
4. Trained all new employees on departmental safety plans including conducting a special class on Violence in the Workplace.
5. Met our net county cost budget allocation for FY 2001-02 and provided financial support for the Enterprise GIS Implementation Project.
6. Hosted a training class conducted by Risk Management staff to provide managers and supervisors with a legal update of workers' compensation and Americans with Disabilities Act (ADA) laws and mandates.

E. DEPARTMENTWIDE

1. Increased the 2002 local tax base by over \$7 billion from the 2001 assessment roll. This represents a 7.8% increase and is the first time the Contra Costa County assessment roll has surpassed \$100 billion dollars.
2. Actively participated as a member of the Geographical Information System (GIS) Policy Committee in supporting the collaborative efforts of the County and GIS partners towards the implementation of an enterprise GIS. We will continue to provide staff input into the project and work with project team members to expand and enhance the functionality and capabilities of this system application.
3. Hosted two (2) State Board of Equalization approved courses. The first course was an assessment appeals workshop and the second course was an introduction to appraising property for tax assessment purposes. Contra Costa appraisal staff as well as appraisers throughout the State attended both courses. By hosting these courses, the Assessor's Office saved thousands of dollars in travel expenses and fulfilled mandatory training requirements for State certified appraisers.
4. Identified more than 200 cell towers located in Contra Costa County, which required hours of research on the part of appraisal staff. Prior to the 2002 assessment roll, cell towers and related equipment were assessed on the State Board of Equalization (SBE) utility roll. Beginning in 2002, if certain criteria were met, specific cell towers and their ancillary equipment became assessable on the local assessment roll, not the SBE utility roll. As a member of the California Assessors' Association Ad Hoc Committee, the Assessor's Office actively participated in the creation of forms and proposed guidelines to assist county assessors in valuing locally assessed cell towers and related equipment.
5. Completed the annual assessment roll on time and in accordance with legal mandates.
6. In conjunction with staff from the Auditor's Office and the Tax Collector's Office, completed year three (3) of the Service Level Agreement (SLA) with the Department of Information Technology to support and maintain the Land Information System (LIS) and upgrade the LIS to a relational database. The enterprise LIS (eLIS) project team meets regularly to review and evaluate the progress of the implementation and ensure that project objectives are met in a timely and efficient manner. Also, the eLIS project team has worked collaboratively with staff assigned to the GIS project to ensure that

system changes and enhancements are compatible with the County's enterprise GIS application.

7. Reduced our appeals workload from a high of over 8,000 assessment appeals to a current level of approximately 1,400. This reduction in appeals is the result of our aggressive efforts towards educating taxpayers on valuation laws, practices and procedures, and working with the public in resolving assessment disputes to the satisfaction of all parties involved.
8. Completed the conversion of 11,000 assessor parcel maps from a DGN to a PDF format. Appraisal staff now has the ability to view parcel maps on-line at their computer desktop.

IV. CHALLENGES

A. INTERNAL TO DEPARTMENT

1. Complete the development and implementation of the last modules of the AES automated appraisal program. These modules include automating a large amount of the work now manually processed to enroll tract homes and other items of new construction. Once the software has been tested and approved, an in-house training program will be developed and staff will be trained on the tract and new construction modules. Using this new technology will assist appraisal staff in more efficiently valuing new homes, additions, and other items of new construction. The County will benefit by seeing more tax dollars flow into the general fund sooner in the tax year.
2. Redesign the Possessory Interest computer system to accommodate changes in legislation, which mandates yearly assessment analysis of most possessory interests at government controlled locations in Contra Costa County. These program modifications will assist appraisal staff in effectively meeting the newly adopted statutory requirements relative to assessing possessory interest properties.
3. Continue redesigning business process workflows for maintaining parcel boundary features within a GIS environment.
4. Establish a team to inventory all residential property records in preparation for the scanning of property records into the AES automated appraisal system database. This will result in the on-line viewing of property records and will eliminate the need to manually pull and file paper documents.

5. Conduct more site visits of sold properties in the County. The efficiencies gained through the use of the AES system should result in more time for appraisal staff to conduct field visits of recently sold properties. Property visits will assure improved accuracy of our sales database.

B. INTERNAL TO COUNTY OPERATION

1. In conjunction with the countywide permitting process, draft and parcel all new subdivisions within 30 days of recording, which will facilitate the more timely and accurate filing of building permits.
2. Coordinate Summit Centre floor plan design, building tenant improvements and moving efforts with staff from the County Administrator's Office, General Services, the Department of Information Technology and numerous outside vendors to ensure that the relocation of Assessor's Office staff from the Court Street facility to the Summit Centre is completed on time and within budget.
3. In conjunction with the Auditor's Office, the Tax Collector's Office and the Department of Information Technology, continue our efforts to upgrade the LIS to a relational database and provide on-line capabilities for updating parcel boundary feature data in the eLIS and GIS applications.
4. Participate in the evaluation of various document-imaging software packages and ultimately purchase a system that will store and retrieve property record information electronically.

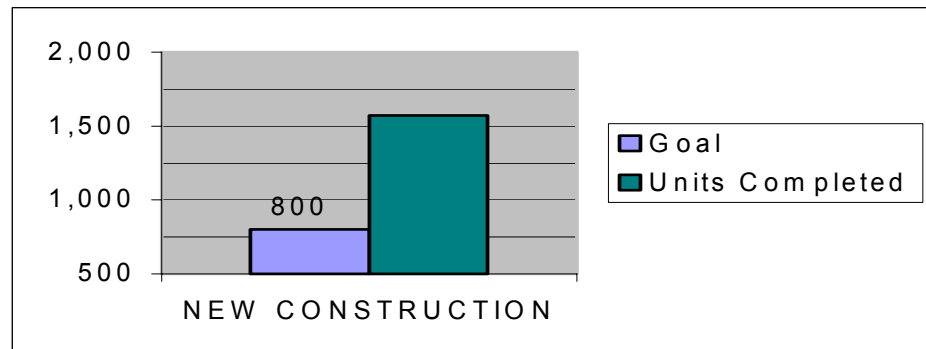
C. EXTERNAL TO COUNTY OPERATION

1. Continue to participate in the development and implementation of the enterprise GIS project.
2. Evaluate the feasibility of purchasing a system to enable electronic filing of Business Property Statements (form 571L) over the Internet.
3. Identify and meet with web-based, non-proprietary sites in order to use their data to help facilitate the appraisal process. An example includes importing pictures of properties from websites into our appraisal system.
4. Continue to work with members of other county assessor's offices throughout the State to discuss and improve valuation methodologies and coordinate efforts to apply assessment laws and practices in a consistent manner. Cooperation with other counties can reduce costs associated with unilateral research and analysis, and avoid costly assessment appeals.

V. PERFORMANCE INDICATORS

- A. **OBJECTIVE:** Meet the Property Tax Administration (PTA) Loan Program performance goal of processing 800 new construction assessments by June 30, 2002.

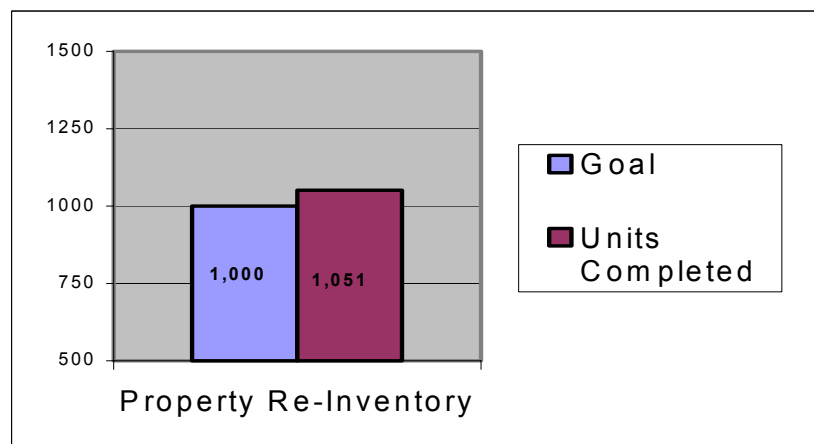
1. **Indicator:** The number of new construction reassessments completed.



Outcome: We processed a total of 1,571 reassessments. We achieved 196% of this performance goal and added \$12,957,626 in valuations to the 2002 assessment roll.

- B. **OBJECTIVE:** Meet the PTA Loan Program performance goal of conducting 1000 property re-inventories by June 30, 2002.

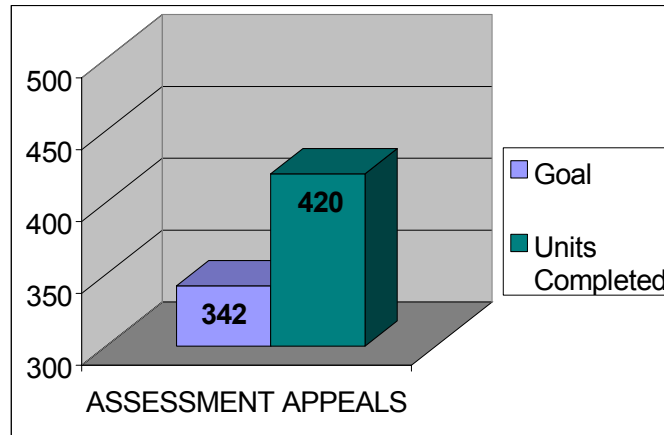
1. **Indicator:** The number of property re-inventories completed.



Outcome: We completed a total of 1,051 property re-inventories. We achieved 105% of this performance goal, which resulted in updating our sales and property records to improve our characteristics file used in evaluating comparable sales.

- C. OBJECTIVE:** Meet the PTA Loan Program performance goal of preparing a defense for 342 assessment appeal cases that are scheduled by the Assessment Appeals Board by June 30, 2002.

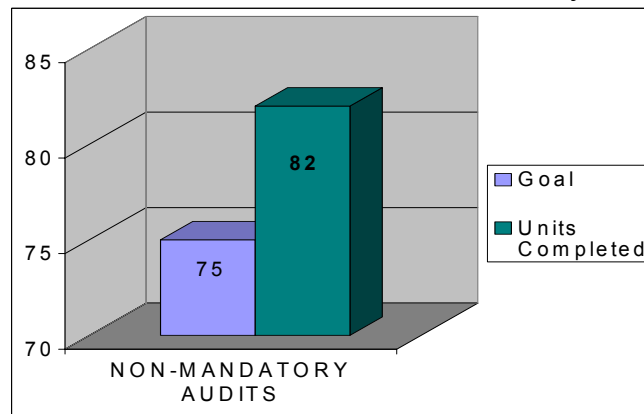
1. **Indicator:** The number of assessment appeal cases defended.



Outcome: We defended a total of 420 appeals. We achieved 123% of this performance goal, which protected the County from \$1,501,435,277 in lost property tax revenue.

- D. OBJECTIVE:** Meet the PTA Loan Program performance goal of completing 75 non-mandatory audits by June 30, 2002.

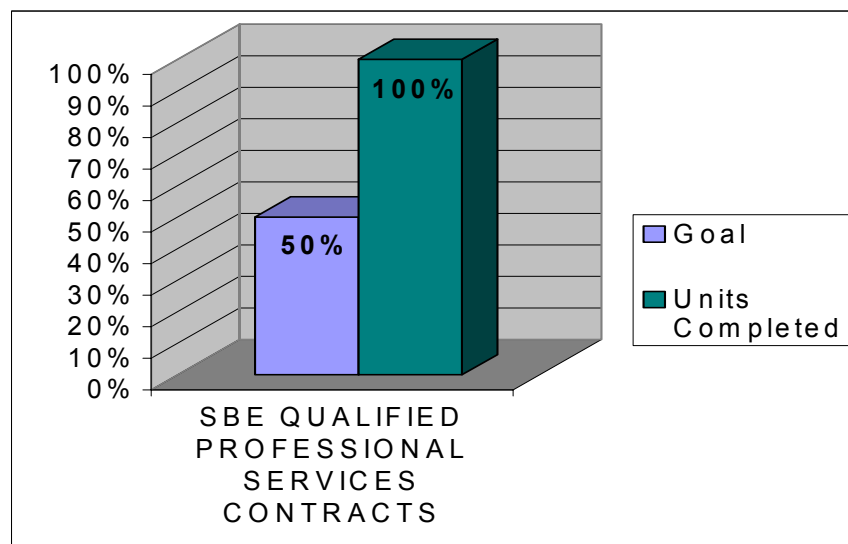
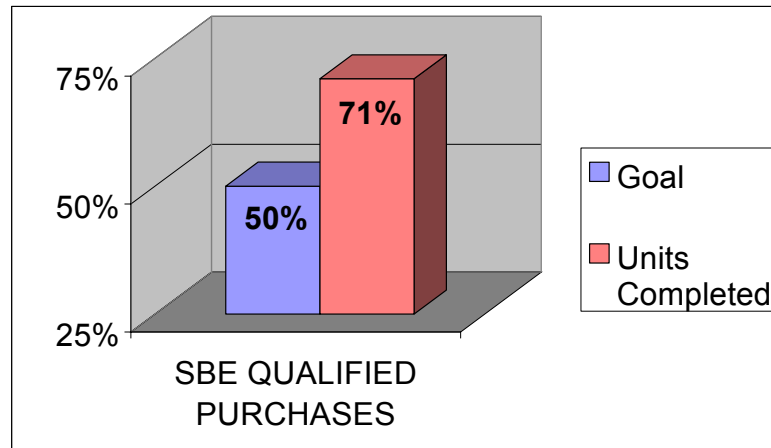
1. **Indicator:** The number of non-mandatory audits performed.



Outcome: We completed a total of 82 non-mandatory audits. We achieved 109% of this performance goal and, as a result, added \$18,963,855 in valuations to the 2002 assessment roll.

E. OBJECTIVE: Meet the County's goal of awarding 50% of the dollar amount of purchases/professional services contracts to Small Business Enterprises.

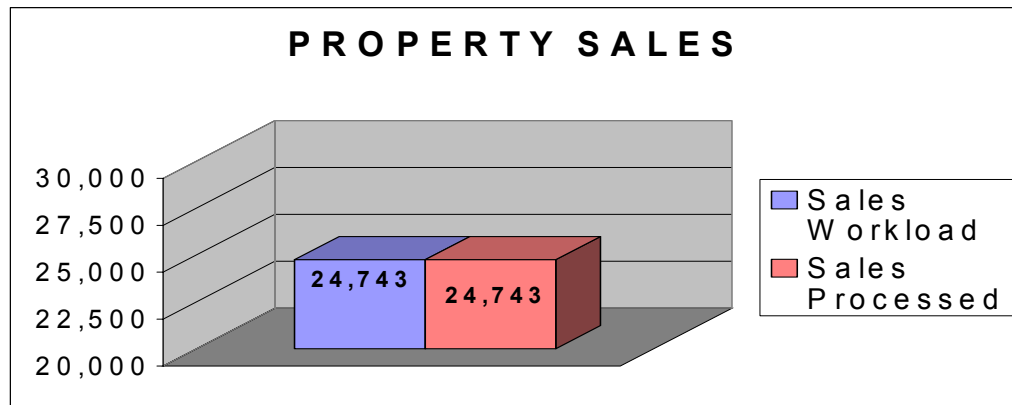
1. **Indicator:** The percentage of the dollar amount of qualified purchases/contracts awarded to Small Business Enterprises.



Outcome: The Assessor's Office awarded 90% of the dollar amount of our qualified purchases and 100% of the dollar amount of our professional services contracts to Small Business Enterprises. These percentages exceed the Board of Supervisors' established goal and have added to the success of the County's Small Business Enterprise Program by providing small businesses with a fair share of the County's business.

F. OBJECTIVE: Produce an annual assessment roll in accordance with legal mandates in a timely, accurate and efficient manner.

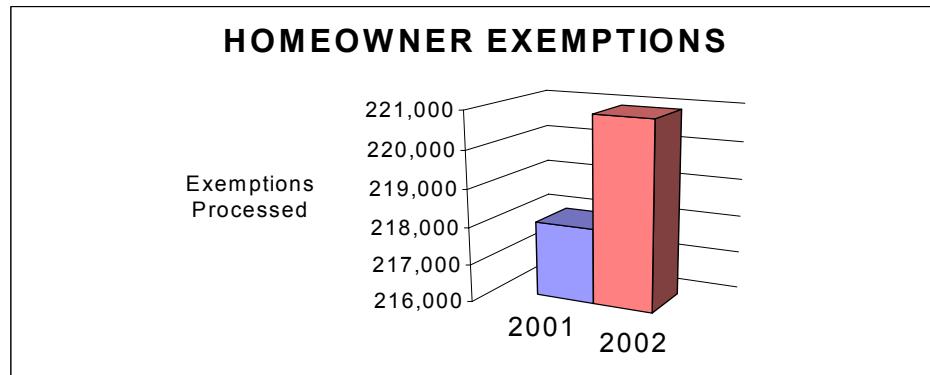
1. **Indicator:** Percentage of the assessment roll completed by July 1, 2002.



Outcome: We completed 100% of the sales of assessed property on the assessment roll by July 1, 2002 in accordance with legal mandates. Since the assessment roll is the basis upon which property taxes are levied, a complete roll will generate accurate tax bills and reflects current market activity.

- G. OBJECTIVE:** Preserve the integrity and high quality of assessment records by updating the data in a timely and accurate manner.

1. **Indicator:** The number of homeowner exemptions processed.

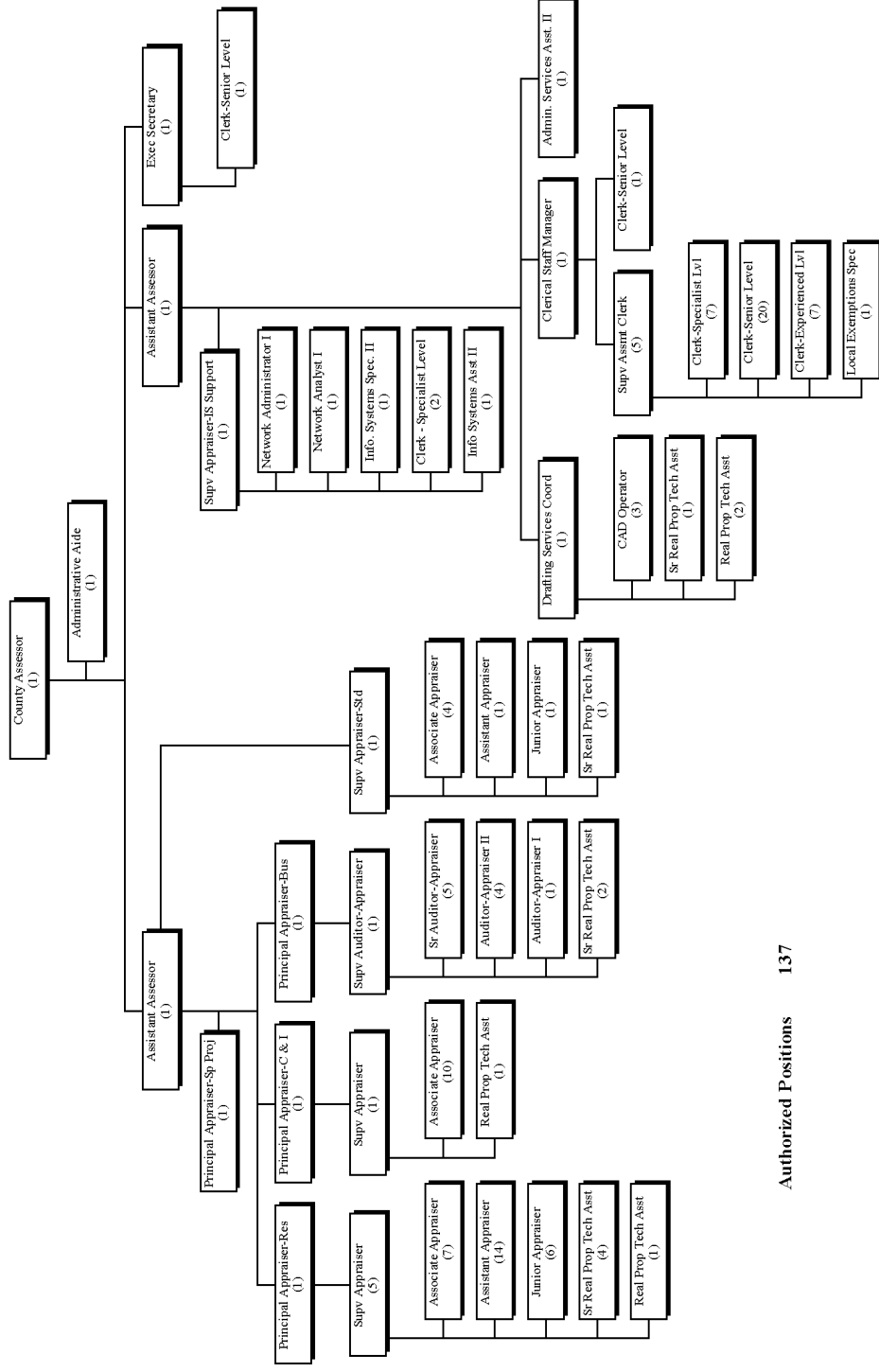


Outcome: We processed a total of 220,927 exemptions during the 2002 assessment season. This represents an increase of over 2,900 additional homeowner exemptions without an increase in staff.

Additional information about the County Assessor's Office can be obtained by visiting our web site at www.co.contra-costa.ca.us/depart/assr/assr.htm.

Contra Costa County Assessor's Office Organization Chart

(April 2003)



Authorized Positions 137